

Hearing Date and Time: November 30, 2006 at 10:00 a.m.  
Response Deadline: November 24, 2006 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re

Chapter 11

DELPHI CORPORATION, et al.,

Case No. 05-44481(RDD)  
(Jointly Administered)

Debtors.  
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**SUPPLEMENTAL RESPONSE BY CARLISLE ENGINEERED PRODUCTS,  
INC. TO DEBTORS' (I) THIRD OMNIBUS OBJECTION (SUBSTANTIVE)  
PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN  
(A) CLAIMS WITH INSUFFICIENT DOCUMENTATION, (B) CLAIMS  
UNSUBSTANTIATED BY DEBTORS' BOOKS AND RECORDS, AND (C)  
CLAIMS SUBJECT TO MODIFICATION AND  
(II) MOTION TO ESTIMATE CONTINGENT  
AND UNLIQUIDATED CLAIMS PURSUANT TO 11 U.S.C. § 502(c)**

Carlisle Engineered Products, Inc. ("Carlisle"), by and through its  
attorneys, Green & Seifter, Attorneys, PLLC, for its Supplemental Response to an  
objection to Carlisle's proof of claim filed on July 28, 2006 ("Claim No. 11910" or the  
"Claim") set forth in Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11  
U.S.C. §502(b) and Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient  
Documentation, (B) Claims Unsubstantiated By Debtors' Books and Records, and (C)

Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. §502(c) filed on October 31, 2006 ("Third Omnibus Claim Objection"), respectfully represents:

1. This is a Supplemental Response by Carlisle to Debtors' Third Omnibus Claim Objection. Carlisle's Response was filed November 21, 2006 (Docket No. 5628).
2. The Supplemental Response is to further explain why all evidence supporting the claim is not included with the Response. As explained in the Response, which is incorporated by reference herein, Debtor is seeking to reduce Carlisle's Claim by less than 5% or from \$4,868,870.27 to \$4,673,816.38. There are numerous transactions covered by the Claim, which are summarized in approximately 68 pages of invoice summaries attached to the Claim. The vast majority, if not all, of the transactions are undisputed. The Third Omnibus Objection is conclusory and does not identify which of the numerous transactions, if any, to which the Third Omnibus Objection relates. The supporting information for the entire Claim is voluminous and would largely address undisputed transactions. Assuming that this matter is not resolved in the manner set forth in the Response, once Debtor identifies the transactions to which it objects, Carlisle will provide the appropriate supporting documentation.
3. Carlisle reserves all of its rights, claims and defenses.
4. The person that Debtor should contact to discuss this claim is counsel for Carlisle identified below. Counsel will then direct Debtor to the appropriate contact person.

WHEREFORE, Carlisle requests the Court to deny the Third Omnibus Claim Objection or, in the alternative, allow Carlisle a claim of \$4,673,816.38 subject to (a) resolution of reclamation claim for \$624,301.61 (Docket No. 316); and (b) the right of Carlisle to assert that the additional sum of \$105,149.16 should be treated as an administrative expense claim; and granting to Carlisle such other and further relief as the Court deems just and equitable.

Dated: November 22, 2006

GREEN & STIFTER, ATTORNEYS, PLLC

By: 

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